

Form FC-4
[See rule 17]

Darpan ID*** : DL/2016/0111337

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
Major Dhyan Chand National Stadium, India Gate
New Delhi - 110002

***Note:- Furnishing of Darpan ID shall be optional.

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2019

1. FCRA registration number and Date

(i). Number : 231660413

(ii). Date : 17/11/2003

2. Details of receipt and utilisation of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

(a) Brought forward foreign contribution at the beginning of the year(Rs.) 144087574.78

(b) Income During the year*:

(i) Interest: 2541040.30

(ii) Other receipts from projects/activities:

S No	Name and location of Project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(c) Foreign Contribution received during the financial year

(i) Directly from a foreign source: 132269847.69

(ii) as transfer from a local source: 6412160.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 285310622.77

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution,

e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received (Social,Cultural,Educational,Economic, Religious)	Specific Activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	THE SKOLL FOUNDATION	Institutional	250 UNIVERSITY AVENUE SUITE 200 PALO ALTO CA 94301 , United States of America, Email Id: , Website Address :	Social	Towards programs on adolescent empowerment, gender sensitization and prevention of violence	157151.75

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received (Social,Cultural,Educational,Economic, Religious)	Specific Activity / project	Amount Rs
2	Uk Online Giving Foundation	Institutional	Unit 9 Cirencester Office Park, Suite C AND D, Tetbury Road, GL7 6JJ UK , United Kingdom, Email Id: , Website Address :	Social	Towards adolescent empowerment prevention of gender based violence harassment and discrimination for women and girls.	84604.24
3	Global Giving Foundation Inc	Institutional	1110 Vermont Avenue NW, Suite 550, Washington, DC 20005,USA , United States of America, Email Id: , Website Address :	Social	Towards adolescent empowerment prevention of gender based violence harassment and discrimination for women and girls.	120269.87
4	WELL TOLD STORY LIMITED SHUJAAZ	Institutional	KAREN OFFICE PARK ACACIA BUILDING LANGATA ROAD NAIROBI KENYA , Kenya, Email Id: , Website Address :	Social	Towards adolescent empowerment prevention of gender based violence harassment and discrimination for women and girls.	161189.75
5	FIDELITY INTERNATIONAL FOUNDATION	Institutional	PEMBROKE HALL, 42 CROWN LANE, PEMBROKE, PO BOX NO HM 670, HAMILTON HM CX, BERMUDA , United Kingdom, Email Id: , Website Address :	Social	Towards organisational infrastructure	13333106.49
6	Lets Breakthrough INC	Institutional	4 West 43rd Street, Suite 715 New York, NY 10036, USA , United States of America, Email Id: , Website Address :	Social	Towards adolescent empowerment prevention of gender based violence harassment and discrimination for women and girls.	1368600.00
7	Charities Aid Foundation India	Institutional	Plot / Site No.2, First Floor, Sector C (OFC Pocket), Nelson Mandela Marg, Vasant Kunj, New Delhi - 110070 , India, Email Id: , Website Address : http://cafindia.org/	Social	Adolescent Empowerment Programme	6412160.00
8	Stichting IKEA Foundation	Institutional	P.O. Box 11134 2301 EC Leiden The Netherlands , Netherlands, Email Id: , Website Address :	Social	Empowering Adolescents	82877349.00
9	The David and Lucile Packard Foundation	Institutional	343 Second Street Los Altos, CA 94022 USA , United States of America, Email Id: , Website Address : https://www.packard.org/	Social	Preventing Early Marriage and Supporting work on adolescent sexuality and rights	11064909.84
10	HUMAN DIGNITY FOUNDATION	Institutional	Trintech Building Floor 3, South Ounty Business Park, Leopardstown Dublin 18 Ireland , Ireland, Email Id: , Website Address :	Social	Challenging Early Marriage	11401001.20

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received (Social,Cultural,Educational,Economic, Religious)	Specific Activity / project	Amount Rs
11	C and A Foundation	Institutional	Grafenauweg 10 6301 Zug Switzerland , Switzerland, Email Id: f.gorosabel@canda foundaion.org, Website Address : http://www.candafo undation.org/	Social	Women Connect- Meet Your Strenght	11701665.55

(b) Cumulative purpose-wise amount of all foreign contribution donation received :

Sl.No	Purpose	Amount
1	Social	132269847.69

3. Details of Utilization of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Adolescent empowerment, prevention of gender based violence, harassment and discrimination of women and girls, infrastructure, aims and objects implemented in UP, Bihar, Jharkhand, Haryana and Delhi	Through its Head Office Plot No 3, DDA Community Centre, Zamrudpur and Offices in Lucknow, Hazaribagh, Rohtak, Panipat, Gurgaon, Gorakhpur Delhi 110048	144087574.78	0.00	141223047.99	0.00	160305009.18	0.00	125005613.59	0.00
Total			144087574.78	0.00	141223047.99	0.00	160305009.18	0.00	125005613.59	0.00

(b) Details of utilisation of foreign contribution:

- (i) Total Utilisation** for projects as per aims and objectives of the association (Rs.):81062427.11
- (ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.) :45204087.48

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially

- (A) the sovereignty and integrity of india; or.
- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or

- (D) freedom or fairness of election to any legislature; or
 (E) friendly relations with any foreign state; or
 (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(c) Total purchase of fresh assets (Rs.)

Sl. No.	Activity in the name of Association	Details	Purpose	Total (in Rs.)
(i)	Creation of movable assets	CAPITAL ASSET	SOCIAL	18995556.59
	Total			18995556.59

(d) FC transferred to other associations

Sl. No.	Name of the association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	SRISHTI SEVA SANSTHAN	12/07/2018	Social	1742411.00
2	SRISHTI SEVA SANSTHAN	10/12/2018	Social	1809708.00
3	SHOHRATGARH ENVIRONMENT SOCIETY	12/07/2018	Social	1584728.00
4	SHOHRATGARH ENVIRONMENT SOCIETY	10/12/2018	Social	1744046.00
5	GRAMEEN VIKAS SANSTHAN	12/07/2018	Social	1516123.00
6	GRAMEEN VIKAS SANSTHAN	10/12/2018	Social	1632581.00
7	JAN VIKAS SANSTHAN	12/07/2018	Social	1387521.00
8	JAN VIKAS SANSTHAN	10/12/2018	Social	1380557.00
9	MAHILA SWAROJGAR SAMITI	12/07/2018	Social	1295263.00
10	MAHILA SWAROJGAR SAMITI	31/01/2019	Social	475000.00
11	MAHILA SWAROJGAR SAMITI	08/02/2019	Social	475000.00
	Total			15042938.00

(e) Total utilisation In the year (Rs.)(b+c+d) 160305009.18

4. Details Of unutilised foreign contribution:

(i) Total FC invested in term Deposits (Rs.):

Sl. No.	Details	Total(in Rs.)
(i)	Opening Balance of FD	134072642.81
(ii)	FD made during the year	0.00
(iii)	Less: realisation of previous FD	16542045.01
	Closing balance of FD	117530597.80

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 333804.60
 (b) in FC designated bank account: 3411101.02
 (c) in utilisation bank account(s): 3730110.17

5. Details of foreigners as Key functionary/working/associated: 1.00

6. Details of Land and Building remained unutilised for more than two year:

Sl. No.	Location of Land and Building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of designated FC bank account for receipt of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)
HDFC BANK LTD	B-88, Bhishma Pitamah Marg, Defence Colony, New Delhi, Delhi, Delhi			HDFC0001092	XXXXXXXXXX0013	

(b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)
HDFC BANK LTD	GROUND FLOOR M N TOWERS KADRI MANGALORE 575002, MANGALORE, Karnataka, Dakshina Kannada			HDFC0000094	XXXXXXXXXX0156	
HDFC BANK LTD	RANCHI CIRCULAR ROAD BRANCH, ROHINI 1ST FLOOR, 56 CIRCULAR ROAD, RANCHI 834001 JHARKHAND, RANCHI, Jharkhand, Ranchi			HDFC0000719	XXXXXXXXXX0166	
HDFC BANK LTD	5/19, VISHAL KHAND GOMTI NAGAR LUCKNOW 226010, LUCKNOW, Uttar Pradesh, Lucknow			HDFC0001112	XXXXXXXXXX0739	
ICICI BANK LTD	Hs29, Kailash Colony Market, New Delhi, New Delhi, Delhi, Delhi			ICIC0006627	XXXXXXXXXX0506	
ICICI BANK LTD	Hs29, Kailash Colony Market, New Delhi, New Delhi, Delhi, Delhi			ICIC0006627	XXXXXXXXXX0556	
ICICI BANK LTD	Hs29, Kailash Colony Market, New Delhi, New Delhi, Delhi, Delhi			ICIC0006627	XXXXXXXXXX0477	
ICICI BANK LTD	Hs29, Kailash Colony Market, New Delhi, New Delhi, Delhi, Delhi			ICIC0006627	XXXXXXXXXX0507	

Declaration

I hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Sh. Bhat

Ministry of Home Affairs

SOHINI BHATTACHARYA
[Name of the Chief Functionary
(President)]

(Seal of the Association)




Ministry of Home Affairs

BREAKTHROUGH TRUST
Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048
Receipt and Payment Account for the year ended March 31, 2019
(Foreign Contribution Account)

	Year ended March 31, 2019		Amount in (Rs.) Year ended March 31, 2018
Opening Balance			
Cash-in-Hand	464,603.01	502,099.29	
Cash at Bank			
- Savings Accounts	9,550,328.96	8,264,301.81	
- Investment in Term Deposits	134,072,642.81	92,628,458.21	
	144,087,574.78		101,394,859.31
Add: Receipts during the year			
Restricted Grants			
C&A Foundation	11,701,665.55	12,055,794.30	
Charities Aid Foundation India	6,412,160.00	6,820,430.00	
Fidelity	13,333,106.49	-	
Ford Foundation	-	16,001,987.92	
Human Dignity Foundation	11,401,001.20	20,265,119.10	
IKEA Foundation	82,877,349.00	70,643,151.67	
Oak Foundation	-	19,139,630.00	
Save the Children - Bal Raksha Bharat	-	11,855,408.00	
Shujaaz, Narobi	161,189.75	-	
The David and Lucile Packard Foundation	11,064,909.84	-	
	136,951,381.83		156,781,520.99
Unrestricted Grants			
Let's Breakthrough Inc.	1,368,600.00	14,146,000.00	
Impact Foundation (India)	-	200,000.00	
	1,368,600.00		14,346,000.00
Other Receipts			
Interest income - Savings Bank Accounts and Term Deposits	1,919,476.30	8,461,412.44	
Interest allocated to Grants	621,564.00	86,755.93	
Donations & Miscellaneous Receipts	362,025.86	782,363.19	
	2,903,066.16		9,330,531.56
	285,310,622.77		281,852,911.86
Less: Payments during the year			
Personnel Expenses	43,635,658.39	54,653,422.81	
Consultancy Expenses	22,840,900.60	27,978,493.00	
Establishment Expenses	11,263,981.65	7,335,535.58	
Information Dissemination Expenses	24,241,723.24	13,264,924.68	
Meeting, Trainings, Workshops and Seminars Expenses	14,834,675.70	12,192,204.98	
Travel Expenses	6,825,809.01	8,253,083.03	
Restricted Grant Refund - Save the Children - Bal Raksha Bharat	2,623,766.00	-	
Sub-Grants	15,042,938.00	13,358,347.00	
Payment for Fixed Assets	18,995,556.59	729,326.00	
	160,305,009.18		137,765,337.08
Closing Balance			
Cash-in-Hand	333,804.60	464,603.01	
Cash at Bank			
- Savings Accounts	7,141,211.19	9,550,328.96	
- Investment in Term Deposits	117,530,597.80	134,072,642.81	
	125,005,613.59		144,087,574.78

As per our certificate of even date

for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C



(Krishna Kumar Singh)
Partner
M. No. 077494

UDIN : 19077494AAAABX8007

Place : New Delhi
Date : 26/12/2019



for Breakthrough Trust


(Venkatesan Ramlakshman)
Deputy Director -
Finance & Operations


(Sohini Bhattacharya)
President & CEO



BREAKTHROUGH TRUST
Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048
Balance Sheet as at March 31, 2019
(Foreign Contribution Account)

		Amount (Rs.)	
	Sch. No.	As at March 31, 2019	As at March 31, 2018
SOURCES OF FUNDS			
General Reserve Fund	1	-	61,028,621.49
Designated Funds	2	69,069,129.62	-
Deferred Revenue Funds	3	8,296,501.00	1,588,640.00
Restricted Grants and Contributions	4	79,433,395.26	90,903,301.38
Current Liabilities and Provisions	5	9,844,509.27	6,317,103.51
TOTAL		166,643,535.15	159,837,666.38
APPLICATION OF FUNDS			
Property, Plant and Equipment			
Gross Block	6	26,511,906.69	6,347,271.10
Less: Accumulated Depreciation		7,530,088.69	4,756,781.10
Net Block		18,981,818.00	1,590,490.00
Investments	7	117,530,597.80	134,072,642.81
Current Assets, Loans & Advances			
Restricted Grants and Contributions	4	99,127.25	-
Cash and Bank Balances	8	7,475,015.79	10,014,931.97
Advances recoverable in cash or in kind or for value to be received	9	3,497,366.99	4,825,792.27
Other Current Assets	10	19,059,609.32	9,333,809.33
TOTAL		166,643,535.15	159,837,666.38

Significant Accounting Policies and Notes on Accounts 14

The schedules referred to above form an integral part of the accounts

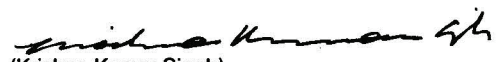
As per our certificate of even date

for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C

for Breakthrough Trust

(Venkitesan Ramakrishnan)
Deputy Director - Finance & Operations


(Sohini Bhattacharya)
President & CEO


(Krishna Kumar Singh)
Partner
M. No. 077494
UDIN : 19077494AAAABX8007
Place : New Delhi
Date : 26/12/2019



BREAKTHROUGH TRUST
Plot No. 3, DDA Community Centre, Zamrudpur, New Delhi - 110048
Income And Expenditure Account for the Year Ended March 31, 2019
(Foreign Contribution Account)

			Amount (Rs.)
Particulars	Sch. No.	Year Ended March 31, 2019	Year Ended March 31, 2018
INCOME			
Restricted Grants and Contributions Availed/ Utilised	4	138,039,040.16	112,434,018.83
Unrestricted Grants Received		1,368,600.00	14,346,000.00
Interest Income		12,031,368.90	10,725,134.37
Donations		39,977.93	34,910.99
Miscellaneous Income		338,372.51	11,118.68
Payables Written off		287,983.29	502,004.05
Exchange Gain		10,394.58	48,994.22
Appropriation from Deferred Revenue Funds	3	1,771,312.04	2,034,880.00
TOTAL		153,887,049.41	140,137,061.14
EXPENDITURE			
Establishment Expenses	11	11,252,942.26	7,522,116.45
Information Dissemination Expenses	12	24,255,570.10	12,970,157.11
Salaries and Benefits	13	44,885,899.59	57,543,981.54
Consultancy Expenses		23,553,542.60	27,872,746.00
Sub-grant expenses		15,858,127.00	12,934,504.79
Travel Expenses		7,773,679.02	7,923,837.85
Workshop & Seminar Expenses		15,039,706.12	12,633,248.59
Assets Written off		-	1,017,534.00
Depreciation	6	3,227,074.59	1,164,940.00
TOTAL		145,846,541.28	141,583,066.33
Excess of Income over Expenditure		8,040,508.13	(1,446,005.19)
APPROPRIATIONS			
Transfer to Institutional Sustainability Fund		3,216,203.25	-
Transfer to Program Innovation, Expansion and Staff Development Fund		4,020,254.07	-
Transfer to Asset Replacement and Infrastructure Improvement Fund		804,050.81	-
Transfer to General Reserve Fund		-	(1,446,005.19)
TOTAL		8,040,508.13	(1,446,005.19)

Significant Accounting Policies and Notes on Accounts

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The schedules referred to above form an integral part of the accounts

for Breakthrough Trust

As per our certificate of even date

for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C

(Venkatesan Ramakrishnan)
Deputy Director - Finance & Operations

(Sohini Bhattacharya)
President & CEO

(Krishna Kumar Singh)
Partner
M. No. 077494

UDIN: 19077494AAABX8007

Place : New Delhi

Date : 26/12/2019



BREAKTHROUGH TRUST
Schedules forming part of the accounts for the year ended March 31, 2019
(Foreign Contribution Account)

Particular	As at March 31, 2019	As at March 31, 2018	Amount (Rs.)
SCHEDULE 1 - GENERAL RESERVE FUND			
Opening Balance	61,028,621.49	62,474,626.68	
Add: Brought Forward from Income and Expenditure Account	-	(1,446,005.19)	
Less: Appropriation to Institutional Sustainability Fund	37,778,426.91	-	
Less: Appropriation to Program Innovation, Expansion and Staff Development Fund	17,437,646.00	-	
Less: Appropriation to Asset Replacement and Infrastructure Improvement Fund	5,812,548.58	-	61,028,621.49
TOTAL	-	61,028,621.49	
SCHEDULE 2 - DESIGNATED FUNDS			
Institutional Sustainability Fund			
Opening Balance	-	-	
Add: Appropriation from General Reserve Fund	37,778,426.91	-	
Add: Appropriation from Income and Expenditure Account	3,216,203.25	-	
Less: Utilised during the year	-	40,994,630.16	-
Program Innovation, Expansion and Staff Development Fund			
Opening Balance	-	-	
Add: Appropriation from General Reserve Fund	17,437,646.00	-	
Add: Appropriation from Income and Expenditure Account	4,020,254.07	-	
Less : Utilised during the year	-	21,457,900.07	-
Asset Replacement and Infrastructure Improvement Fund			
Opening Balance	-	-	
Add: Appropriation from General Reserve Fund	5,812,548.58	-	
Add: Appropriation from Income and Expenditure Account	804,050.81	-	
Less: Utilised during the year	-	6,616,599.39	-
TOTAL	69,069,129.62	-	
SCHEDULE 3 - DEFERRED REVENUE FUNDS			
Deferred Revenue Fund - Assets under projects			
Opening Balance	1,588,640.00	2,894,194.00	
Add: Additions during the year	8,294,424.04	729,326.00	
Less: Amount Transferred to Income and Expenditure Account	1,771,312.04	2,034,880.00	1,588,640.00
Deferred Revenue Fund - Prepaid Expenses			
Opening Balance	-	-	
Add: Additions during the year	184,749.00	-	
Less: Amount Transferred to Income and Expenditure Account	-	-	-
TOTAL	8,296,501.00	1,588,640.00	

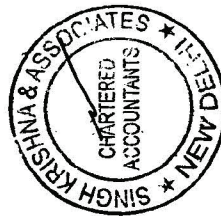


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BREAKTHROUGH TRUST
Schedules forming part of the accounts for the year ended March 31, 2019
(Foreign Contribution Account)

SCHEDULE 4 - RESTRICTED GRANTS AND CONTRIBUTIONS

Particulars	Opening Balance as at April 01, 2018		Grants Received/ Interest Allocated During the Year	Total	Avalled/ utilized during the year against			Grant Refunded	Total	Closing Balance as at March 31, 2019	
	Unutilised Grants	Grants Receivable			Expenses	Assets	Prepaid			Unutilised Grants	Grant Receivable
C&A Foundation	15,541,616.06	-	11,701,665.55	27,243,281.61	9,579,809.87	4,956.00	8,940.00	-	9,593,705.87	17,649,575.74	-
Ford Foundation	15,986,970.13	-	-	15,986,970.13	15,986,970.13	-	22,349.00	-	15,986,970.13	-	-
Human Dignity Foundation	8,575,589.23	-	11,401,001.20	19,976,590.43	19,037,693.10	96,400.00	-	-	19,134,093.10	842,497.33	-
The David and Lucile Packard Foundation	5,220,479.20	-	-	5,220,479.20	5,202,629.20	17,850.00	-	-	5,220,479.20	-	-
The David and Lucile Packard Foundation - Interest allocation to Grant	-	-	440,081.00	440,081.00	440,081.00	-	-	-	440,081.00	-	-
The David and Lucile Packard Foundation	-	-	11,064,909.84	11,064,909.84	1,504,174.86	-	3,002.00	-	1,507,176.86	9,557,732.98	-
The David and Lucile Packard Foundation - Interest allocation to Grant	-	-	181,483.00	181,483.00	-	-	-	-	-	181,483.00	-
IKEA Foundation	33,986,203.92	-	82,877,349.00	116,863,552.92	70,783,919.20	793,605.04	105,047.00	-	71,682,571.24	45,180,981.88	-
Charities Aid Foundation India	-	-	6,412,160.00	6,412,160.00	6,392,035.00	1,500.00	18,625.00	-	6,412,160.00	-	-
Oak Foundation	7,039,766.70	-	-	7,039,766.70	6,935,890.70	77,090.00	26,786.00	-	7,039,766.70	-	-
Save the Children - Bal Raksha Bharat	2,623,766.00	-	-	2,623,766.00	-	-	-	2,623,766.00	2,623,766.00	-	-
Vanguard Charitable Endowment Program	1,928,910.14	-	-	1,928,910.14	1,928,910.14	-	-	-	1,928,910.14	-	-
Fidelity	-	-	13,333,106.49	13,333,106.49	8,958.96	7,303,023.00	-	-	7,311,981.96	6,021,124.53	-
Shujeez, Nairobi	-	-	161,189.75	161,189.75	260,317.00	-	-	-	260,317.00	-	99,127.25
TOTAL	90,903,301.38	-	137,572,945.83	228,476,247.21	138,039,040.16	8,294,424.04	184,749.00	2,623,766.00	149,141,979.20	79,433,395.26	99,127.25

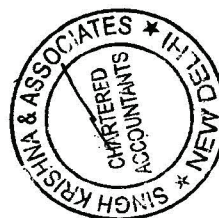


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BREAKTHROUGH TRUST
Schedules forming part of the accounts for the year ended March 31, 2019
(Foreign Contribution Account)

SCHEDULE 6 - PROPERTY, PLANT AND EQUIPMENT

Particulars	Gross Block			Accumulated Depreciation		Net Block	
	As at April 01, 2018	Additions during the year	Deletions / Adjustments	As at March 31, 2019	Depreciation for the year	As at March 31, 2019	As at March 31, 2018
(A) Assets - General Fund							
Information Technology (IT) Equipments	-	236,354.00	-	236,354.00	46,753.00	189,601.00	-
Office Equipment	37,002.00	1,636,196.01	-	1,673,198.01	191,864.01	1,446,182.00	1,850.00
Furniture & Fixtures	-	380,730.54	-	380,730.54	22,698.54	358,032.00	-
Leasehold Improvements	-	10,071,598.00	-	10,071,598.00	1,195,347.00	8,876,251.00	-
Donated Assets	-	-	-	-	-	-	-
TOTAL (A)	37,002.00	12,324,878.55	-	12,361,880.55	1,456,662.55	10,870,066.00	1,850.00
(B) Assets acquired under Projects							
Information Technology (IT) Equipments	4,292,157.00	5,541,103.00	435,667.00	9,397,593.00	1,281,824.00	5,148,345.00	889,066.00
Office Equipment	1,809,011.10	1,735,788.04	19,000.00	3,525,799.14	360,051.04	2,031,205.00	656,368.00
Furniture & Fixtures	160,238.00	3,970.00	-	164,208.00	8,242.00	38,934.00	43,206.00
Computer Software	48,863.00	-	-	48,863.00	-	-	-
Leasehold Improvements	-	1,013,563.00	-	1,013,563.00	120,295.00	893,268.00	-
TOTAL (B)	6,310,269.10	8,294,424.04	454,667.00	14,150,026.14	1,770,412.04	8,111,752.00	1,588,640.00
TOTAL (A)+(B)	6,347,271.10	20,619,302.59	454,667.00	26,511,906.69	3,227,074.59	18,981,818.00	1,590,490.00
PREVIOUS YEAR	7,207,408.60	729,326.00	1,589,463.50	6,347,271.10	1,164,940.00	4,756,781.10	1,590,490.00



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BREAKTHROUGH TRUST
Schedules forming part of the accounts for the year ended March 31, 2019
(Foreign Contribution Account)

Particular	Amount (Rs.)	
	As at March 31, 2019	As at March 31, 2018
SCHEDULE 5 - CURRENT LIABILITIES AND PROVISIONS		
Sundry Creditors	2,551,915.98	1,043,602.51
Expense Payable	321,745.29	20,771.00
Statutory Liability		
TDS Payable	613,387.00	-
PF Payable	773,804.00	664,341.00
Provisions for Employee Benefits		
Provisions for Gratuity	5,583,657.00	4,588,389.00
TOTAL	9,844,509.27	6,317,103.51
SCHEDULE 7 - INVESTMENTS		
Long Term Investments		
8% GOI Bonds	20,000,000.00	20,000,000.00
Fixed Deposits with CBHFL	-	15,000,000.00
Fixed Deposits with KTDCL	97,000,000.00	97,000,000.00
Fixed Deposits with Scheduled Banks	530,597.80	2,072,642.81
TOTAL	117,530,597.80	134,072,642.81
SCHEDULE 8- CASH AND BANK BALANCES		
Cash Balances :		
Cash in Hand	11,491.00	12,596.00
Foreign Currency in Hand	172,993.95	143,338.78
Balance in Forex Cards	149,319.65	308,668.23
Balance with Bank:		
Designated FCRA Account	3,411,101.02	2,131,510.11
Other Bank Accounts	3,730,110.17	7,418,818.85
TOTAL	7,475,015.79	10,014,931.97
SCHEDULE 9 - ADVANCES RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED		
Program Partners	2,522,890.25	3,353,295.25
Advance to Vendors and Service Providers	631,299.87	581,780.30
Prepaid Expenses	184,749.00	15,805.00
Advance to Staff	158,427.87	874,911.72
TOTAL	3,497,366.99	4,825,792.27
SCHEDULE 10 - OTHER CURRENT ASSETS		
Accrued Interest	16,581,893.83	7,374,069.93
TDS Receivables	2,477,715.49	1,959,739.40
TOTAL	19,059,609.32	9,333,809.33



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BREAKTHROUGH TRUST
Schedules forming part of the accounts for the year ended March 31, 2019
(Foreign Contribution Account)

Particular	Amount (Rs.)	
	As at March 31, 2019	As at March 31, 2018
SCHEDULE 11 - ESTABLISHMENT EXPENSES		
Audit Fees	257,476.00	295,000.00
Bank Charges	35,440.14	32,959.16
Courier and Postage	35,037.00	49,726.00
Electricity & Water Charges	508,030.00	496,377.00
Insurance Expenses	-	16,667.00
Legal & Professional Charges	1,009,412.00	548,739.00
Office Expenses	300,963.09	289,389.83
Printing & Stationery	192,396.00	119,551.00
Rent	7,346,687.00	3,953,405.00
Repair & Maintenance	854,162.36	941,839.20
Staff and Guest Welfare	185,812.06	212,911.04
Telephone, Fax and Internet Charges	500,103.61	561,047.22
Receivable Written off	27,423.00	4,505.00
TOTAL	11,252,942.26	7,522,116.45
SCHEDULE 12 - INFORMATION DISSEMINATION EXPENSES		
Books & Periodicals	6,221.00	10,143.87
Campaigns and Advertisements for Awareness	21,128,067.89	11,260,798.35
Giveaways	857,648.00	255,022.00
Printing and Production of IEC Material	2,261,334.00	1,285,504.00
Warehousing and Logistic Expenses	-	107,039.00
Website Development	2,299.21	51,649.89
TOTAL	24,255,570.10	12,970,157.11
SCHEDULE 13 - SALARIES AND BENEFITS		
Salaries	39,822,128.00	48,501,690.00
Mediclaime and Accidental Insurance	75,054.59	630,568.54
Gratuity	1,310,268.00	3,236,529.00
Provident Fund Expenses	3,316,078.00	3,553,552.00
Other Benefits and Expenses	362,371.00	1,621,642.00
TOTAL	44,885,899.59	57,543,981.54



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BREAKTHROUGH TRUST

Schedules forming part of the accounts for the year ended March 31, 2019
(Foreign Contribution Account)

SCHEDULE 14 - ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. Accounting Convention

The financial statements of the Trust have been prepared on a going concern basis under the historical cost convention on accrual basis and in accordance with mandatory accounting standards issued by the Institute of Chartered Accountants of India.

2. Use of Estimates

The preparation of the financial statements requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and assumptions and such differences are recognised in the period in which the results are crystallised.

3. Fixed assets

Tangibles

Fixed assets are stated at cost, less accumulated depreciation. The cost of fixed asset comprises its purchase price and any cost attributable of bringing the asset to its working condition and intended use. An asset received as donation is recognised at nominal value of Rs. 1 in the books of account.

Intangibles

Intangible assets comprise softwares which are stated at cost less amortisation. These are recognised as assets if it is probable that future economic benefits attributable to such assets will flow to the Trust and the cost of the assets can be measured reliably.

4. Depreciation and amortisation

Depreciation is charged on straight line method based on management's estimate of useful life of the asset after considering the residual value of five percent. The estimated useful life of the assets are as under:

Asset description	Useful life
Computer Equipment	3 years
Office Equipment	5 years
Office Furniture	10 years

Amortization on the intangible assets is provided on pro-rata basis on the straight-line method based on management's estimate of useful life. Useful life has been estimated as 3 years in case of acquired software

An asset costing Rs. 5,000 or below is depreciated/ amortized fully in the year of purchase.

5. Impairment of Assets

Management of the Trust periodically assesses whether there is an indication that an asset may be impaired. In case of such an indication, the management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the difference is recognized as impairment loss.

6. Investment

Long-term investments are carried at cost after adjusting decline, other than temporary, in carrying amount.



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7. Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease payments are recognised as an expense in the Income and Expenditure Account.

8. Employee Benefits

Short term employee benefits are recognised as an expense at the undiscounted amount in the Income and Expenditure Account of the year in which the related service is rendered.

Post employment and other long term employee benefits are recognised as an expense in the Income and Expenditure Account for the year in which the employee has rendered services. The expense is recognised at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gain and losses in respect of post employment and other long term benefits are charged to revenue.

9. Revenue recognition

Grants received for specific purposes are initially treated as a liability and adjusted for capital or revenue expenses as per utilisation during the year. Generally, grants, to the extent utilised for revenue expenditure, are treated as income of the year. After fulfillment of obligations attached with a particular grant, any unutilised amount of the grant, not refundable to the donor, is transferred to Income and Expenditure Account.

Grants, to the extent utilised for depreciable assets, are treated as deferred income and recognised in the Income and Expenditure Account on a systematic and rational basis.

10. Foreign Currency Transactions

Foreign currency transactions are recorded at the exchange rate prevailing on the date of the transaction. Differences arising out of foreign currency transactions settled during the year are recognised in the Income and Expenditure Account.

Monetary items outstanding at the balance sheet date and denominated in foreign currencies are recorded at the exchange rate prevailing at the end of the year. Differences arising there from are recognised in the Income and Expenditure Account.

11. Provisions and Contingencies

Provisions are recognised when the Trust has a present obligation as a result of past events for which it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provision required settling the obligation are reviewed regularly and are adjusted where necessary to reflect the current best estimate of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Disclosure is also made in respect of a present obligation that probably requires an outflow of resources, where it is not possible to make a reliable estimate of the related outflow.



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Notes on Accounts

1. Breakthrough Trust was established on October 12, 1999 as a Public Charitable Trust. The Trust is an innovative and effective human rights organisation that deploys multi-media, popular culture, leadership development and community mobilization to promote values of dignity, equality and justice. The Trust is working on the issue related to violence against women, early marriage, sex selection and human rights. The Trust is actively involved in awareness generation and response strengthening of these issues.
2. The Trust is registered with the Income-Tax Department under Section 12A of the Income-Tax Act, 1961 vide a certificate No. DIT (E)/ 99-2000/ B -783/ 99/ 697 dated February 03, 2000.

In the opinion of the Board of Trustees, the Trust is eligible for exemption from income tax under section 11 to 13 of the Act. Hence, no provision for the current income tax and deferred tax has been made in these financial statements.

3. Capital Commitment – Nil.
4. Dues to micro, small and medium enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) to the extent identified and information available with the Society pursuant to section 22 of the MSMED Act, 2006:

Particulars	Current Year	Previous Year
Principal amount remaining unpaid to suppliers registered under the MSMED Act as at year end	4,680	-
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-	-
Interest paid by the Society in terms of Section 16 of MSMED Act along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year	-	-
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act	-	-
Interest accrued and remaining unpaid as at year end	-	-
Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act	-	-

5. Contribution to Defined Contribution Plan, recognised as expense for the year are as under:

Employer's Contribution to Provident Fund Rs.30,92,432 (Previous Year Rs.33,05,847)

The Employees' Gratuity Fund Scheme is a defined benefit plan. The present value of obligation is determined using projected unit credit (PUC) actuarial method. Under the PUC method, a projected accrued benefit is calculated at the beginning of the period and again at the end of the period for each benefit that will accrue for all active member of the plan. The projected accrued benefit is based on the plan accrual formula and upon service as of the beginning or end of period, but using member's final compensation, projected to the age at which the employee is assumed to leave active service. The plan liability is the actuarial present value of the projected accrued benefits as on the date of valuation.

The principal actuarial assumptions used as at the balance sheet date are as under:

a) Economic Assumptions

The principal assumptions are the discount rate & salary growth rate. The discount rate is generally based upon the market yields available on Government bonds at the accounting date



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with a term that matches that of the liabilities & the salary growth rate takes account of inflation, seniority, promotion and other relevant factors on long-term basis.

		31/03/2019	31/03/2018
i)	Discounting Rate	7.65 % p.a.	7.71 % p.a.
ii)	Future salary Increase	15.00 % p.a.	15.00 % p.a.
iii)	Expected Rate of return on plan assets	0.00 % p.a.	0.00 % p.a.

b) Demographic Assumption


		31/03/2019	31/03/2018
i)	Retirement Age	60 Years	60 Years
ii)	Mortality Table	IALM 2006-08	IALM 2006-08
iii)	Withdrawal rate	Ages and %	Ages and %
		Up to 30 Years 35.00 %	Up to 30 Years 35.00 %
		From 31 to 44 years 60.00 %	From 31 to 44 years 60.00 %
		Above 44 years 5.00 %	Above 44 years 5.00 %

6. In the opinion of the Board of Trustees, current assets, loans and advances have a value on realisation in the ordinary course of the business at least equal to the amount at which they are stated in the balance sheet and provision for all known liabilities have been made in the financial statements.
7. During the financial year 2018-19, the Trust used services of Google Ads and Twitter equivalent to US\$ 23,738 (Previous Year US\$ 1,25,159) which were made available free of cost by them.
8. The Trust leases certain office premises under cancellable operating lease arrangements. The rent expense under these agreements for the year is Rs.73,46,687.00 (Previous Year Rs.39,53,405.00).

Signatories to the Schedule 1 to 14

As per our Report of even date attached

for Singh Krishna & Associates
Chartered Accountants
Firm's Registration No. 008714C


(Krishna Kumar Singh)
Partner
M. No. 077494

UDIN: 19077494AAAA BX8007

Place : New Delhi
Date : 26/12/2019



for Breakthrough Trust


(Venkitesan Ramakrishnan)
Deputy Director -
Finance & Operations


(Sohini Bhattacharya)
President & CEO

